

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:)	
)	Chapter 11
)	
WALTER ENERGY, INC. ¹)	Case No. 15-02741 (TOM11)
)	
Debtors.)	(Jointly Administered)
)	
)	

**APPELLANTS' STATEMENT OF ISSUES
AND DESIGNATION OF RECORD ON APPEAL**

Pursuant to Bankruptcy Rule 8009(a), the United Mine Workers of America Combined Benefit Fund and the United Mine Workers of America 1992 Benefit Plan (together, the “Coal Act Funds”), by and through their undersigned attorneys, hereby submit the Statement of Issues and Designation of Record on Appeal of this Court’s February 8, 2016 *Order Approving the Sale of Certain Non-Core Assets Free And Clear of Claims, Liens, Interests And Encumbrances; (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief* (the “Non-Core Assets Sale Order”) (Doc. No. 1863). Appellants noticed an appeal of the February 8 Order on February 9, 2016 (Doc. No. 1876); that

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Walter Energy, Inc. (9953); Atlantic Development and Capital, LLC (8121); Atlantic Leaseco, LLC (5308); Blue Creek Coal Sales, Inc. (6986); Blue Creek Energy, Inc. (0986); J.W. Walter, Inc. (0648); Jefferson Warrior Railroad Company, Inc. (3200); Jim Walter Homes, LLC (4589); Jim Walter Resources, Inc. (1186); Maple Coal Co., LLC (6791); Sloss-Sheffield Steel & Iron Company (4884); SP Machine, Inc. (9945); Taft Coal Sales & Associates, Inc. (8731); Tuscaloosa Resources, Inc. (4869); V Manufacturing Company (9790); Walter Black Warrior Basin LLC (5973); Walter Coke, Inc. (9791); Walter Energy Holdings, LLC (1596); Walter Exploration & Production LLC (5786); Walter Home Improvement, Inc. (1633); Walter Land Company (7709); Walter Minerals, Inc. (9714); and Walter Natural Gas, LLC (1198). The location of the Debtors’ corporate headquarters is 3000 Riverchase Galleria, Suite 1700, Birmingham, Alabama 35244-2359.

appeal has been docketed in the District Court for the Northern District of Alabama as Case No. 2:16-cv-00249-RDP.

* * *

Appellants' Statement of Issues and Designation of Record on Appeal are as follows:

STATEMENT OF ISSUES

1. Do bankruptcy courts lack jurisdiction to rule that the purchaser of a debtor's assets cannot be liable for future federal taxes under the Coal Act for periods after the closing of the asset sale?
2. Are the interests of Appellants in assessing and collecting Coal Act premiums from the purchaser of a coal-mining debtor's business for periods after an asset sale "interest[s] in . . . property" under Section 363(f)?

DESIGNATION OF RECORD ON APPEAL

Each item designated shall also include any and all attachments, proposed orders, and/or exhibits to such item:

Item #	Docket No.	Docket Date	Description
1 ²	1	07/15/2015	Voluntary Petition of Atlantic Development and Capital, LLC (Case No. 15-02747)
			Voluntary Petition of Atlantic Leaseco, LLC (Case No. 15-02773)
			Voluntary Petition of Blue Creek Coal Sales, Inc. (Case No. 15-02750)

² On July 15, 2015, Walter Energy, Inc. and 22 affiliates each filed chapter 11 petitions with the Bankruptcy Court for the Northern District of Alabama. Each petition commenced a separate case under chapter 11 of the Bankruptcy Code; accordingly, each chapter 11 petition is docket entry 1 on a separate docket. Each chapter 11 petition is listed on this designation of items for inclusion in the record on appeal. The 23 cases are being jointly administered under the caption *In re Walter Energy, Inc.*, No. 15-02741-11 (Bankr. N.D. Ala.).

Item #	Docket No.	Docket Date	Description
			Voluntary Petition of Blue Creek Energy, Inc. (Case No. 15-02752)
			Voluntary Petition of J.W. Walter, Inc. (Case No. 15-02755)
			Voluntary Petition of Jefferson Warrior Railroad Company, Inc. (Case No. 15-02759)
			Voluntary Petition of Jim Walter Homes, LLC (Case No. 15-02762)
			Voluntary Petition of Jim Walter Resources, Inc. (Case No. 15-02743)
			Voluntary Petition of Maple Coal Co., LLC (Case No. 15-02764)
			Voluntary Petition of Sloss-Sheffield Steel & Iron Company (Case No. 15-02766)
			Voluntary Petition of SP Machine, Inc. (Case No. 15-02746)
			Voluntary Petition of Taft Coal Sales & Associates, Inc. (Case No. 15-02751)
			Voluntary Petition of Tuscaloosa Resources, Inc. (Case No. 15-02753)
			Voluntary Petition of V Manufacturing Company (Case No. 15-02754)
			Voluntary Petition of Walter Black Warrior Basin LLC (Case No. 15-02756)
			Voluntary Petition of Walter Coke, Inc. (Case No. 15-02744)
			Voluntary Petition of Walter Energy Holdings, LLC (Case No. 15-02758)
			Voluntary Petition of Walter Energy, Inc. (Case No. 15-02741)

Item #	Docket No.	Docket Date	Description
			Voluntary Petition of Walter Exploration & Production LLC (Case No. 15-02757)
			Voluntary Petition of Walter Home Improvement, Inc. (Case No. 15-02760)
			Voluntary Petition of Walter Land Company (Case No. 15-02761)
			Voluntary Petition of Walter Minerals, Inc. (Case No. 15-02763)
			Voluntary Petition of Walter Natural Gas, LLC (Case No. 15-02765)
2	3	07/15/2015	Declaration of William G. Harvey in Support of First Day Motions
3	54	07/15/2015	Order Directing Joint Administration of the Debtors' Chapter 11 Cases
4	260	07/31/2015	Verified Statement of the Steering Committee of First Lien Creditors Pursuant to Bankruptcy Rule 2019
5	993	11/05/2015	Debtors' Motion for (A) An Order (I) Establishing Bidding Procedures for the Sale(s) of All, or Substantially All, of the Debtors Assets; (II) Approving Bid Protections; (III) Establishing Procedures Relating to the Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Approving Form and Manner of the Sale, Cure and Other Notices; and (V) Scheduling an Auction and a Hearing to Consider the Approval of the Sale(s); (B) Order(s) (I) Approving the Sale(s) of the Debtors Assets Free and Clear of Claims, Liens and Encumbrances; and (II) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (C) Certain Related Relief (the " Sale Motion ")
6	1094	11/23/2015	Notice of Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and

Item #	Docket No.	Docket Date	Description
			(C) Terminate Retiree Benefits; and (II) Granting Related Relief (the “ <u>1113/1114 Motion</u> ”)
7	1095	11/23/2015	Declaration of Stephen Douglas Williams in Support of Debtors’ Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (III) Granting Related Relief
8	1099	11/23/2015	Notice and Order Setting Debtors’ Motion for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief; and Establishing Other Deadlines
9	1119	11/25/2015	Order (I) Establishing Bidding Procedures for the Sale(s) of All, or Substantially All, of the Debtors’ Assets; (II) Approving Bid Protections; (III) Establishing Procedures Relating to the Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Approving Form and Manner of the Sale, Cure and Other Notices; (V) Scheduling an auction and a Hearing to Consider the Approval of the Sale(s); and (VI) Granting Certain Related Relief
10	1189	12/08/2015	Objection to the United Mine Workers of America to Debtors’ Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
11	1195	12/09/2015	Opposition of United Steelworkers to Debtors’ Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g)
12	1198	12/09/2015	Objection of the United Mine Workers of American 1974 Pension Plan and Trust, the United Workers of America 1993 Benefit Plan, the United Mine Workers of America 2012 Retiree Bonus Account Plan, the United Mine Workers of America Cash Deferred Savings Plan of 1988, the United Mine Workers of America Combined Benefit

Item #	Docket No.	Docket Date	Description
			Plan and the United Mine Workers of America 1992 Benefit Plan to (1) Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
13	1204	12/09/2015	Statement of the Official Committee of Unsecured Creditors Regarding the Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
14	1207	12/09/2015	Debtors' Motion for an Order Approving Global Settlement Among the Debtors, Official Committee of Unsecured Creditors, Steering Committee and Stalking Horse Purchaser Pursuant to Fed. R. Bankr. P. 9019
15	1227	12/10/2015	Notice of Withdrawal of Debtors' Motion to Reject USW Collective Bargaining Agreements
16	1239	12/11/2015	Proposed Findings of Fact and Conclusions of Law Filed by Creditor United Mine Workers of America in Connection with the Debtors' Motion Pursuant To 11 U.S.C. § 105(a), 1113(c) And 1114(g) For An Order (I) Authorizing The Debtors To (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, And (C) Terminate Retiree Benefits,. And (II) Granting Related Relief
17	1240	12/11/2015	Debtors' Omnibus Reply to Objections to Motion for an Order (A) Approving the Debtors' Key Employee Retention Plan and (B) Granting Related Relief
18	1241	12/11/2015	The Official Committee of Retired Employees of Walter Energy, Inc.'s Proposed Findings of Fact and Conclusions of Law with respect to the Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c), and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective

Item #	Docket No.	Docket Date	Description
			Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
19	1242	12/11/2015	Debtors' Proposed Findings of Fact and Conclusions of Law Granting Debtors' Motion for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
20	1243	12/11/2015	Proposed Findings of Fact and Conclusions of Law of the United Mine Workers of America 1974 Pension Plan and Trust, the United Mine Workers of America 1993 Benefit Plan, the United Mine Workers of America 2012 Retiree Bonus Account Plan, the United Mine Workers of America Cash Deferred Savings Plan of 1988, the United Mine Workers of America Combined Benefit Fund, and the United Mine Workers of America 1992 Benefit Plan with Respect to Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(f) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
21	1250	12/11/2015	The Official Committee of Retired Employees of Walter Energy, Inc.'s Objection to Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
22	1261	12/14/2015	Debtors' Omnibus Reply in Support of the Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c), and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief

Item #	Docket No.	Docket Date	Description
23	1264	12/14/2015	Debtors' Agenda for Hearing Scheduled for December 15, 2015
24	1284	12/14/2015	Debtors' Notice of Proposed Stipulation and Order Resolving Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief as to the Non-Union Retirees Only
25	1286	12/14/2015	Debtors' Notice of Filing Proposed Form of Sale Order
26	1333	12/16/2015	Stipulation and Order Resolving Debtors' Motion Pursuant to 11 U.S.C. §§ 105(a), 1113(c) and 1114(g) for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief as to the Non-Union Retirees Only
27	1336	12/16/2015	Transcript of Hearing Held on December 15, 2015
28	1341	12/17/2015	Objection of the United Mine Workers of America to Debtors' Motion for Entry of an Order (I) Establishing Bidding Procedures for the Sale(s) of All, or Substantially All, of the Debtors' Assets; (II) Approving Bid Protections; (III) Establishing Procedures Relating to the Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Approving Form and Manner of the Sale, Cure and Other Notices; and (V) Scheduling an Auction and a Hearing to Consider the Approval of the Sale(s); (B) Order(s) (I) Approving the Sale(s) of the Debtors' Assets Free and Clear of Claims, Liens and Encumbrances; and (II) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (C) Certain Related Relief

Item #	Docket No.	Docket Date	Description
29	1373	12/17/2015	Objection of the United Mine Workers of America Combined Benefit Fund and the United Mine Workers of America 1992 Benefit Plan to (A) An Order (I) Establishing Bidding Procedures for the Sale(s) of All, or Substantially All, of the Debtors Assets; (II) Approving Bid Protections; (III) Establishing Procedures Relating to the Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Approving Form and Manner of the Sale, Cure and Other Notices; and (V) Scheduling an Auction and a Hearing to Consider the Approval of the Sale(s); (B) Order(s) (I) Approving the Sale(s) of the Debtors Assets Free and Clear of Claims, Liens and Encumbrances; and (II) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (C) Certain Related Relief
30	1413	12/18/2015	Transcript of Hearing Held on December 16, 2015
31	1469	12/23/2015	Debtors' Notice to Creditors Regarding Change of Bid Deadline, Auction Date, and Sale Hearing of Certain Non-Core Assets.
32	1489	12/28/2015	Memorandum Opinion and Order Granting Debtors' Motion for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
33	1502	12/29/2015	Motion to Alter or Amend Memorandum Opinion and Order Granting Debtors' Motion for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
34	1510	12/20/2015	Order Granting Motion to Alter or Amend Memorandum Opinion and Order Granting Debtors' Motion for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II)

Item #	Docket No.	Docket Date	Description
Granting Related Relief			
35	1538	01/04/2016	Emergency Motion of the United Mine Workers of America 1992 Benefit Plan and the United Mine Workers of America Combined Benefit Fund to Compel
36	1539	01/04/2016	Emergency Motion to Expedite Hearing of the United Mine Workers of America 1992 Benefit Plan and the United Mine Workers of America Combined Benefit Fund Motion to Compel
37	1552	01/05/2016	Debtors' Omnibus Reply to Objections to the Debtors' Motion for (A) an Order (I) Establishing Bidding Procedures for the Sale(s) of All, or Substantially All, of the Debtors' Assets; (II) Approving Bid Protections; (III) Establishing Procedures Relating to the Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Approving Form and Manner of the Sale, Cure, and Other Notices; and (V) Scheduling an Auction and a Hearing to Consider the Approval of the Sale(s); (B) Order(s) Approving the Sale(s) of the Debtors' Assets Free and Clear of Claims, Liens, Encumbrances, and Interests; and (II) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (C) Certain Related Relief
38	1553	01/05/2016	Declaration of Stephen Douglas Williams in Support of Debtors' Motion for (A) an Order (I) Establishing Bidding Procedures for the Sale(s) of All, or Substantially All, of the Debtors' Assets; (II) Approving Bid Protections; (III) Establishing Procedures Relating to the Assumption and Assignment of Executory Contracts and Unexpired Leases; (IV) Approving Form and Manner of the Sale, Cure, and Other Notices; and (V) Scheduling an Auction and a Hearing to Consider the Approval of the Sale(s); (B) Order(s) Approving the Sale(s) of the Debtors' Assets Free and Clear of Claims, Liens, Encumbrances, and Interests; and (II) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (C) Certain Related Relief

Item #	Docket No.	Docket Date	Description
39	1554	01/05/2016	Debtors' Agenda for Hearing Scheduled for January 6, 2016
40	1578	01/08/2016	Notice of Filing Proposed Order Filed by Creditors United Mine Workers of America 1992 Benefit Plan and its Trustees, United Mine Workers of America Combined Benefit Fund and its Trustees
41	1579	01/08/2016	United Mine Workers of America's Notice of Appeal of Bankruptcy Court Order Granting Debtors' 1113/1114 Motion
42	1581	01/08/2016	Notice of Appeal of the United Mine Workers of American 1974 Pension Plan and Trust, the United Workers of America 1993 Benefit Plan, the United Mine Workers of America 2012 Retiree Bonus Account Plan, the United Mine Workers of America Cash Deferred Savings Plan of 1988, the United Mine Workers of America Combined Benefit Plan and the United Mine Workers of America 1992 Benefit Plan of the Memorandum Opinion and Order Granting Debtors' Motion for an Order (I) Authorizing the Debtors to (A) Reject Collective Bargaining Agreements, (B) Implement Final Labor Proposals, and (C) Terminate Retiree Benefits; and (II) Granting Related Relief
43	1584	01/08/2016	Order (I) Approving the Sale of the Acquired Assets Free and Clear of Claims, Liens, Interests and Encumbrances; (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief
44	1602	01/11/2016	Transcript of January 6, 2016 Hearing Regarding Sale of Core Assets
45	1605	01/12/2016	Notice of Appeal of the United Mine Workers of America Combined Benefit Plan and the United Mine Workers of America 1992 Benefit Plan of Order (I) Approving the Sale of the Acquired Assets Free and Clear of Claims,

Item #	Docket No.	Docket Date	Description
			Liens, Interests and Encumbrances; (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief
46	1607	01/12/2016	United Mine Workers of America's Notice of Appeal of Bankruptcy Court Order Granting Debtor's Sale Motion
47	1619	01/13/2016	Emergency Motion for a Stay Pending Appeal
48	1620	01/13/2016	Emergency Motion to Expedite Hearing of the United Mine Workers of America 1992 Benefit Plan and the United Mine Workers of America Combined Benefit Fund Emergency Motion to Stay the Court's Order (I) Approving the Sale of the Acquired Assets Free and Clear of Claims, Liens, Interests and Encumbrances; (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief
49	1621	01/13/2016	Debtors' Notice of Change of Auction Date for Certain Non-Core Assets
50	1622	01/13/2016	Joinder to the Funds' Emergency Motion for a Stay Pending Appeal of the Sale Order
51	1623	01/13/2016	Order Setting Expedited Hearing on Coal Act Fund's Motion for a Stay Pending Appeal of the Court's January 8, 2016 Order (I) Approving the Sale of the Acquired Assets Free and Clear of Claims, Liens, Interests, and Encumbrances; (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief
52	1704	01/20/2016	Order Denying Emergency Motion for a Stay Pending Appeal
53	1729	01/22/2016	Debtors' Notice of Adjourned Auction Date and Continued Sale Hearing for Certain Non-Core Assets

Item #	Docket No.	Docket Date	Description
54	1784	02/01/2016	Notice of Proposed Asset Purchase Agreement for the Debtors' Non-Core Assets ("Non-Core Assets")
55	1820	02/03/2016	Declaration of Adam B. Schlesinger in Support of Debtors' Non-Core Assets Sale
56	1821	02/03/2016	Funds' Objection to Entry of Non-Core Assets Sale Order
57	1822	02/03/2016	Hearing Scheduled Regarding Funds' Objection to Entry of Non-Core Assets Sale Order
58	1833	02/03/2016	Marco Resources LLC's Objection to Bidding Process, Request to Bid and Objection to Non-Core Assets Sale Order
59	1836	02/04/2016	Debtors' Notice of Filing Proposed Form of Sale Order for Non-Core Assets
60	1863	02/08/2016	Order (I) Approving the Sale of Certain Non-Core Assets Free and Clear of Claims, Liens, Interests and Encumbrances; (II) Approving the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief
61	1864	02/08/2016	Transcript of February 4, 2016 Hearing Regarding Sale of Non-Core Assets
62	1871	02/09/2016	Supplemental Correspondence regarding Proposed Asset Purchase Agreement filed by Charles A. Ebetino, Jr.
63	1876	02/09/2016	Funds' Notice of Appeal of Non-Core Assets Sale Order
64	1877	02/09/2016	Funds' Emergency Motion to Stay Pending Appeal
65	1882	02/11/2016	Notice of Hearing Regarding Funds' Emergency Motion to Stay Pending Appeal

Item #	Docket No.	Docket Date	Description
66	1905	02/16/2016	Debtors' Opposition to Funds' Emergency Motion To Stay Pending Appeal
67	1907	02/16/2016	Funds' Notice of Withdrawal of Emergency Motion To Stay Pending Appeal
68	1910	02/16/2016	Order Withdrawing Emergency Motion To Stay Pending Appeal
69	1913	02/16/2016	Debtors' Notice of Closing of Non-Core Sale Transaction
70	N/A	12/15/2015	All exhibits, demonstratives, deposition designations and other materials presented or relied upon at the hearing on the 1113/1114 Motion by (i) the proponents of the 1113/1114 Motion, (ii) any party objecting thereto or (iii) any other interested party, and made of part of the record of the hearing on the 1113/1114 Motion
71	N/A	12/16/2015	All exhibits, demonstratives, deposition designations and other materials presented or relied upon at the hearing on the 1113/1114 Motion by (i) the proponents of the 1113/1114 Motion, (ii) any party objecting thereto or (iii) any other interested party, and made of part of the record of the hearing on the 1113/1114 Motion
72	N/A	01/06/2016	All exhibits, demonstratives, deposition designations and other materials presented or relied upon at the hearing on the Sale Motion by (i) the proponents of the Sale Motion, (ii) any party objecting thereto or (iii) any other interested party, and made of part of the record of the hearing on the Sale Motion
73	N/A	02/04/2016	All exhibits, demonstratives, deposition designations and other materials presented or relied upon at the hearing relating to the sale of the Non-Core Assets by (i) the proponents of the sale of the Non-Core Assets, (ii) any party objecting thereto or (iii) any other interested party, and made of part of the record of the hearing on the sale of the Non-Core Assets.

Dated: February 23, 2016

Respectfully submitted,

/s/ George N. Davies

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CERTIFICATE OF SERVICE

I hereby certify that on February 23, 2016, a true and correct copy of the foregoing was filed using the Court's CM/ECF system, which will notify and serve all persons and entities that have formally appeared and requested service in this case. Additionally, I hereby certify that a true and correct copy of the foregoing was served on the Standard Parties via electronic mail as follows:

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